

BBWSF  
12, 13, 2, 3

**Successor Coeur d'Alene Custodial Trust**

606 Columbia St NW  
Suite 212  
Olympia, WA 98501  
(360) 754-9343  
[danieljsilver@msn.com](mailto:danieljsilver@msn.com)

**RECEIVED**

MAY - 8 2013

OFFICE OF  
ENVIRONMENTAL CLEANUP

May 6, 2013

Mr. Bill Adams  
Team Leader  
U.S. Environmental Protection Agency  
1200 Sixth Ave., Suite 900  
Seattle, WA 98115

Subject: 2012 Audit of Coeur d'Alene Trust

Dear Bill:

Enclosed are three copies of the recently completed 2012 audit for the Successor Coeur d'Alene Trust. The audit is a straightforward and simple review of the Trust's activities. I am also enclosing a copy of the required closeout statement from Peterson Sullivan in the form of an e-mail that has a little more information about the audit.

Please let me know if you have any questions concerning the audit.

Sincerely,



Dan Silver  
Trustee

Enclosures

USEPA SF



1412859

To EPA

From: Troy Woods <twoods@pscpcpa.com>  
Subject: End of Audit communication  
Date: May 3, 2013 10:19:41 AM PDT  
To: "danieljsilver@msn.com" <danieljsilver@msn.com>  
Cc: Nathan Hartman <nhartman@pscpcpa.com>

---

Hello Dan,

We have audited the financial statements of Successor Coeur d' Alene Custodial and Work Trust for the year ended December 31, 2012, and have issued our report thereon dated April 17, 2013. Professional standards require that we provide you with the following information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in initial correspondence with you dated January 15, 2013. Professional standards also require that we communicate to you the following information related to our audit.

- Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Trust are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ending December 31, 2012. We noted no transactions entered into by the Trust during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.
- We encountered no significant difficulties in dealing with management in performing and completing our audit.
- Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We did not propose any audit adjustments.
- There were no disagreements with management during the audit.
- To our knowledge, management did not consult with other accountants about auditing and accounting matters.
- Our discussions with you occurred in the normal course of our professional relationship.

- We have not issued a management letter.
- We confirm that as of our audit report dates, we are independent accountants with respect to the Trust.

No response is necessary to this e-mail, but if you have any questions, please let me know.

Thanks,

Troy Woods CPA | Senior  
**peterson sullivan LLP**  
Confidence Earned.

601 Union Street, Suite 2300 | Seattle, WA 98101  
D (206) 382-7810 | T (206) 382-7777  
M (425) 231-5166 | F (206) 382-7700  
[pscpa.com](http://pscpa.com)

---

Circular 230 Disclosure: If this written communication includes federal tax advice, please be advised that it was not intended or written to be used, and it cannot be used, for the purpose of avoiding penalties that may be imposed under federal tax law. (This legend is provided according to Treasury Department Circular 230).

This message is private or privileged. If you are not the person for whom this message is intended, please delete it, notify us immediately and do not copy or send this message to anyone else